



**GENERAL SERVICES ADMINISTRATION**

**NATIONAL AERONAUTICS AND SPACE ADMINISTRATION**

[OMB Control No. 9000-0034; Docket No. 2022-0053; Sequence No. 24]

**Submission for OMB Review; Examination of Records by**

**Comptroller General and Contract Audit**

**AGENCY:** Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

**ACTION:** Notice.

**SUMMARY:** Under the provisions of the Paperwork Reduction Act, the Regulatory Secretariat Division has submitted to the Office of Management and Budget (OMB) a request to review and approve an extension of a previously approved information collection requirement regarding examination of records by Comptroller General and contract audit.

**DATES:** Submit comments on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*.]**

**ADDRESSES:** Written comments and recommendations for this information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under Review - Open for Public Comments" or by using the search function.

Additionally, submit a copy to GSA through <https://www.regulations.gov> and follow the instructions on

the site. This website provides the ability to type short comments directly into the comment field or attach a file for lengthier comments.

*Instructions:* All items submitted must cite OMB Control No. 9000-0034, Examination of Records by Comptroller General and Contract Audit. Comments received generally will be posted without change to <https://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check [www.regulations.gov](https://www.regulations.gov), approximately two to three days after submission to verify posting. If there are difficulties submitting comments, contact the GSA Regulatory Secretariat Division at 202-501-4755 or [GSAREgSec@gsa.gov](mailto:GSAREgSec@gsa.gov).

**FOR FURTHER INFORMATION CONTACT:** Zenaida Delgado, Procurement Analyst, at telephone 202-969-7207, or [zenaida.delgado@gsa.gov](mailto:zenaida.delgado@gsa.gov).

**SUPPLEMENTARY INFORMATION:**

**A. OMB control number, Title, and any Associated Form(s):**  
9000-0034, Examination of Records by Comptroller General and Contract Audit.

**B. Need and Uses**

This clearance covers the information that contractors must submit to comply with the following Federal Acquisition Regulation (FAR) requirements:

FAR 52.212-5, Contract Terms and Conditions Required to Implement Statutes or Executive Orders - Commercial Products and Commercial Services. Paragraph (d) of this clause requires contractors to make available at its offices at all reasonable times the records, materials, and other evidence for examination, audit, or reproduction by the Comptroller General of the United States, or an authorized representative. As used in this clause, records include books, documents, accounting procedures and practices, and other data, regardless of type and regardless of form.

FAR 52.214-26, Audit and Records - Sealed Bidding. This clause requires contractors required to submit certified cost or pricing data in connection with the pricing of a modification under a contract to make all records available to the contracting officer, or its authorized representative, including computations and projections related to the proposal for the modification; the discussions conducted on the proposal(s), including those related to negotiating; pricing of the modification; or performance of the modification. This clause requires contractors to make all records available to the Comptroller General of the United States, or an authorized representative, in the case of pricing a modification. This clause allows the Comptroller General to interview any current employee regarding such transactions.

FAR 52.215-2, Audit and Records - Negotiation. This clause requires contractors to maintain records for cost-reimbursement, incentive, time-and-materials, labor-hour, or price redeterminable contracts, or any combination of these, for contracting officers, or an authorized representative, to examine and audit all records and other evidence sufficient to reflect properly all costs claimed to have been incurred or anticipated to be incurred directly or indirectly in performance of a contract. The right of examination includes inspection at all reasonable times of contractor's plants, or parts of them, engaged in performing the pertinent contract. Contractors required to submit certified cost or pricing data in connection with a pricing action under a contract must make all records available to the contracting officer, or its authorized representative, including computations and projections related to the proposal for the contract, subcontract, or modification; the discussions conducted on the proposal(s), including those related to negotiating; pricing of the contract, subcontract, or modification; or performance of the contract, subcontract or modification. Also, this clause requires contractors to make all records available to the Comptroller General of the United States, or an authorized representative, to examine any of the contractor's directly pertinent records involving transactions under the pertinent contract or subcontract.

This clause allows the Comptroller General to interview any current employee regarding such transactions.

The information must be retained so that audits necessary for contract surveillance, verification of contract pricing, and reimbursement of contractor costs can be performed. This information collection does not require contractors to create or maintain any record that the contractor does not maintain in its ordinary course of business.

**C. Annual Burden**

Respondents: 19,033.

Total Annual Responses: 93,578.

Total Burden Hours: 93,578.

**D. Public Comment**

A 60-day notice was published in the *Federal Register* at 87 FR 77613, on December 19, 2022. No comments were received.

**OBTAINING COPIES:** Requesters may obtain a copy of the information collection documents from the GSA Regulatory Secretariat Division, by calling 202-501-4755 or emailing [GSAREgSec@gsa.gov](mailto:GSAREgSec@gsa.gov). Please cite OMB Control No. 9000-0034, Examination of Records by Comptroller General and Contract Audit, in all correspondence.

**Janet Fry,**  
*Director,  
Federal Acquisition Policy Division,  
Office of Governmentwide Acquisition Policy,  
Office of Acquisition Policy,  
Office of Governmentwide Policy.*

**BILLING CODE: 6820-EP**

[FR Doc. 2023-04039 Filed: 2/27/2023 8:45 am; Publication Date: 2/28/2023]